FOR OHF USE

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2002
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2002)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0041525

Facility Name: Heritage Manor-Litchfield

Address: 628 SOUTH ILLINOIS AVENUE (Number) Litchfield (City) 61701 (Zip Code)

County: MONTGOMERY

Telephone Number: (217) 324-2153 **Fax #** ( )

IDPA ID Number: 370909086018

Date of Initial License for Current Owners: 03/01/96

Type of Ownership:

	VOLUNTARY,NON-PROFIT	xx	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		xx	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: CRAIG L. ATER **Telephone Number:** ( )

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/01/2002 to 12/31/2002 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) (Date)
(Type or Print Name) CRAIG L. ATER
(Title) Senior Vice President -- Finance

Paid Preparer

(Signed) (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) (309)823-7135 Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Heritage Manor-Litchfield # 0041525 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	102	Skilled (SNF)	102	37,230	1
2		Skilled Pediatric (SNF/PED)			2
3	0	Intermediate (ICF)	0	0	3
4		Intermediate/DD			4
5	0	Sheltered Care (SC)	0	0	5
6		ICF/DD 16 or Less			6
7	102	TOTALS	102	37,230	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	17,443	11,634	1,735	30,812	8
9	SNF/PED			0		9
10	ICF					10
11	ICF/DD					11
12	SC	0	0	0		12
13	DD 16 OR LESS					13
14	TOTALS	17,443	11,634	1,735	30,812	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 82.76%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
NONE

F. Does the facility maintain a daily midnight census? YES

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [XX]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [XX]

I. On what date did you start providing long term care at this location?
Date started 03/01/96

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date 03/01/96 NO [xx]

K. Was the facility certified for Medicare during the reporting year?
YES [ ] NO [xx] If YES, enter number of beds certified _____ and days of care provided 1,735

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL [XX] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [XX] NO [ ]

Tax Year: _____ Fiscal Year: _____

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Heritage Manor-Litchfield # 0041525 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	139,631	15,263		154,894		154,894	3,495	158,389			1
2	Food Purchase		151,435		151,435		151,435	(857)	150,578			2
3	Housekeeping	73,674	14,112		87,786		87,786		87,786			3
4	Laundry	36,642	16,366		53,008		53,008		53,008			4
5	Heat and Other Utilities			80,393	80,393		80,393	1,087	81,480			5
6	Maintenance	40,941	24,232	22,298	87,471		87,471	9,405	96,876			6
7	Other (specify):*											7
8	**TOTAL General Services**	290,888	221,408	102,691	614,987		614,987	13,130	628,117			8
	B. Health Care and Programs											
9	Medical Director											9
10	Nursing and Medical Records	1,113,781	40,967	4,543	1,159,291		1,159,291		1,159,291			10
10a	Therapy		114,274	108,346	222,620	(210,768)	11,852	81,085	92,937			10a
11	Activities	45,120	1,735		46,855		46,855		46,855			11
12	Social Services	59,262		2,339	61,601		61,601		61,601			12
13	Nurse Aide Training	2,333	1,081		3,414		3,414	1,943	5,357			13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,220,496	158,057	115,228	1,493,781	(210,768)	1,283,013	83,028	1,366,041			16
	C. General Administration											
17	Administrative	57,574			57,574		57,574	90,321	147,895			17
18	Directors Fees							4,794	4,794			18
19	Professional Services			211,056	211,056		211,056	(202,030)	9,026			19
20	Dues, Fees, Subscriptions & Promotions			76,061	76,061	(55,845)	20,216	(7,554)	12,662			20
21	Clerical & General Office Expenses	65,252	7,731	18,003	90,986		90,986	189,981	280,967			21
22	Employee Benefits & Payroll Taxes			301,109	301,109		301,109	24,842	325,951			22
23	Inservice Training & Education			463	463		463	780	1,243			23
24	Travel and Seminar			6,293	6,293		6,293	(4,294)	1,999			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			41,261	41,261		41,261	1,830	43,091			26
27	Other (specify):*			12,261	12,261		12,261	(12,000)	261			27
28	**TOTAL General Administration**	122,826	7,731	666,507	797,064	(55,845)	741,219	86,670	827,889			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,634,210	387,196	884,426	2,905,832	(266,613)	2,639,219	182,828	2,822,047			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Heritage Manor-Litchfield #0041525 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			131,856	131,856		131,856	8,925	140,781			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			162,066	162,066		162,066	197	162,263			32
33	Real Estate Taxes			55,800	55,800		55,800		55,800			33
34	Rent-Facility & Grounds							6,846	6,846			34
35	Rent-Equipment & Vehicles			7,600	7,600		7,600	11,581	19,181			35
36	Other (specify):*											36
37	**TOTAL Ownership**			357,322	357,322		357,322	27,549	384,871			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					210,768	210,768		210,768			39
40	Barber and Beauty Shops		226	11,668	11,894		11,894		11,894			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					55,845	55,845		55,845			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		226	11,668	11,894	266,613	278,507		278,507			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,634,210	387,422	1,253,416	3,275,048		3,275,048	210,377	3,485,425			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Heritage Manor-Litchfield # 0041525 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(1,977)	35		5
6	Rented Facility Space	(8)	34		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation		30		9
10	Interest and Other Investment Income	(27)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(857)	2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions		33		15
16	Personal Expenses (Including Transportation)		24		16
17	Non-Care Related Fees	(708)	20		17
18	Fines and Penalties				18
19	Entertainment	(10,365)	24		19
20	Contributions		27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers		19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(12,000)	27		24
25	Fund Raising, Advertising and Promotional	(10,563)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule Real estate taxes		33		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (36,505)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	246,882		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 246,882		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 210,377		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Heritage Manor-Litchfield

ID# 0041525

Report Period Beginning: 1/01/2002

Ending: 12/31/2002

	NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1		$	0	0	1
2			0	0	2
3			0	0	3
4			0	0	4
5			(1,977)	35	5
6			(8)	34	6
7			0		7
8			0		8
9			0	30	9
10				32	10
11			0		11
12			0		12
13			(857)	2	13
14			0	32	14
15			0	33	15
16			0	24	16
17			(708)	20	17
18			0		18
19				24	19
20			0	27	20
21			0		21
22			0	19	22
23			0		23
24			(12,000)	27	24
25			(10,563)	20	25
26			0	0	26
27			0	0	27
28			0	0	28
29			0	0	29
30			0	0	30
31			0	0	31
32					32
33			0	33	33
34					34
35					35
36					36
37					37
38					38
39					39
40					40
41					41
42					42
43					43
44					44
45					45
46					46
47					47
48					48
49	**Total**		(26,113)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heritage Manor-Litchfield **#** 0041525 **Report Period Beginning:** 1/01/2002 **Ending:** 12/31/2002

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	3,495	0	0	0	0	0	0	0	0	3,495	1
2	Food Purchase	(857)	0	0	0	0	0	0	0	0	0	0	(857)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	1,087	0	0	0	0	0	0	0	0	1,087	5
6	Maintenance	0	0	9,405	0	0	0	0	0	0	0	0	9,405	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(857)	0	13,987	0	0	0	0	0	0	0	0	13,130	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	81,085	0	0	0	0	0	0	0	0	0	81,085	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	1,943	0	0	0	0	0	0	0	0	1,943	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	81,085	1,943	0	0	0	0	0	0	0	0	83,028	16
	C. General Administration													
17	Administrative	0	0	90,321	0	0	0	0	0	0	0	0	90,321	17
18	Directors Fees	0	0	4,794	0	0	0	0	0	0	0	0	4,794	18
19	Professional Services	0	(211,056)	9,026	0	0	0	0	0	0	0	0	(202,030)	19
20	Fees, Subscriptions & Promotions	(11,271)	0	3,717	0	0	0	0	0	0	0	0	(7,554)	20
21	Clerical & General Office Expenses	0	0	189,981	0	0	0	0	0	0	0	0	189,981	21
22	Employee Benefits & Payroll Taxes	0	0	24,842	0	0	0	0	0	0	0	0	24,842	22
23	Inservice Training & Education	0	0	780	0	0	0	0	0	0	0	0	780	23
24	Travel and Seminar	(10,365)	0	6,071	0	0	0	0	0	0	0	0	(4,294)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,830	0	0	0	0	0	0	0	0	1,830	26
27	Other (specify):*	(12,000)	0	0	0	0	0	0	0	0	0	0	(12,000)	27
28	**TOTAL General Administration**	(33,636)	(211,056)	331,362	0	0	0	0	0	0	0	0	86,670	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(34,493)	(129,971)	347,292	0	0	0	0	0	0	0	0	182,828	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heritage Manor-Litchfield # 0041525 **Report Period Beginning:** 1/01/2002 **Ending:** 12/31/2002

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	0	0	8,925	0	0	0	0	0	0	0	8,925	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(27)	0	0	224	0	0	0	0	0	0	0	197	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	(8)	0	0	6,854	0	0	0	0	0	0	0	6,846	34
35	Rent-Equipment & Vehicles	(1,977)	0	0	13,558	0	0	0	0	0	0	0	11,581	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(2,012)	0	0	29,561	0	0	0	0	0	0	0	27,549	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(36,505)	(129,971)	347,292	29,561	0	0	0	0	0	0	0	210,377	45

Facility Name & ID Number Heritage Manor-Litchfield # 0041525 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V	10a	Adjustment for Related Organization	95,480	GreenTree Therapy	100.00%	92,826	(2,654)	2
3	V								3
4	V	19	Adjustment for Related Organization	211,056	Heritage Enterprises, Inc.	100.00%		(211,056)	4
5	V								5
6	V	10a	Adjustment for Related Organization	115,642	GreenTree Pharmacy	100.00%	199,381	83,739	6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 422,178			$ 292,207	$ * (129,971)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heritage Manor-Litchfield # 0041525 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	$	Heritage Enterprises, Inc.	100.00%	$ 3,495	$ 3,495	15
16	V	2	Food Purchase				0		16
17	V	3	Housekeeping				0		17
18	V	4	Laundry				0		18
19	V	5	Heat & Other Utilities				1,087	1,087	19
20	V	6	Maintenance				9,405	9,405	20
21	V	7	Other				0		21
22	V	9	Medical Director				0		22
23	V	10	Nursing & Medical Records				0		23
24	V	11	Activities				0		24
25	V	12	Social Service				0		25
26	V	13	Nurse Aide Training				1,943	1,943	26
27	V	14	Program Transportation				0		27
28	V	15	Other				0		28
29	V	17	Administrative				90,321	90,321	29
30	V	18	Directors Fees				4,794	4,794	30
31	V	19	Professional Services				9,026	9,026	31
32	V	20	Fees, Subscription, Promotions				3,717	3,717	32
33	V	21	Clerical & General Office Expenses				189,981	189,981	33
34	V	22	Employee Benefits & Payroll Taxes				24,842	24,842	34
35	V	23	Inservice Training & Education				780	780	35
36	V	24	Travel and Seminar				6,071	6,071	36
37	V	25	Other Admin. Staff Transportation				0		37
38	V	26	Insurance-Prop.Liab.Malpract				1,830	1,830	38
39	Total			$			$ 347,292	$ * 347,292	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heritage Manor-Litchfield # 0041525 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	27	Other	$	Heritage Enterprises, Inc.	100.00%	$ 0	$	15
16	V	30	Depreciation				8,925	8,925	16
17	V	31	Amortization of Pre-Op & Org				0		17
18	V	32	Interest				224	224	18
19	V	33	Real Estate Taxes				0		19
20	V	34	Rent-Facility & Grounds				6,854	6,854	20
21	V	35	Rent-Equipment & Vehicles				13,558	13,558	21
22	V	36	Other				0		22
23	V	38	Medically Nec Transportation				0		23
24	V	39	Ancillary Service Centers				0		24
25	V	40	Barber and Beauty Shops				0		25
26	V	41	Coffee and Gift Shops				0		26
27	V	42	Other				0		27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 29,561	$ * 29,561	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Heritage Manor-Litchfield # 0041525 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
						Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	Bill Froelich	Chairman of Board	Management	26.00	397,396	5	100.00	Director/Salar	$ 16,881	line 17/18, col	1
2	Tom Jefferson	Asst Secretary/Treas	Management	10.00	390,860	5	100.00	Director/Salary	16,605	line 17/18, col	2
3	Craig Hart	Secretary/Treasurer	Management	20.00	343,058	10	100.00	Director/Salary	14,574	line 17/18, col	3
4	Joe Warner	President	Management	2.50	370,366	40	100.00	Director/Salary	15,734	line 17/18, col	4
5	Bob Dickson	Executive Vice Presid	Management	0.80	92,266	40	100.00	Salary	3,920	line 17, col 7	5
6	Cheryl Lowney	Executive Vice Presid	Management	0.30	186,564	50	100.00	Director/Salary	7,926	line 17/18, col	6
7	Steve Wannemacher	Executive Vice Presid	Management	0.30	175,068	50	100.00	Director/Salary	7,437	line 17/18, col	7
8	Connie Hoselton	Sr Vice President	Management	0.17	140,191	40	100.00	Salary	5,956	line 17, col 7	8
9	Craig Ater	Sr Vice President	Management	0.21	143,176	50	100.00	Salary	6,082	line 17, col 7	9
10											10
11											11
12											12
13								TOTAL	$ 95,115		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Heritage Manor-Litchfield # 0041525 Report Period Beginning: 1/01/2002 Ending: 2/31/2002

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [ ] NO [xx]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Beds	2,401	24	$ 82,266	$ 82,266	102	$ 3,495	1
2	2	Food Purchase	Beds	2,401	24	0	0	102	0	2
3	3	Housekeeping	Beds	2,401	24	0	0	102	0	3
4	4	Laundry	Beds	2,401	24	0	0	102	0	4
5	5	Heat & Other Utilities	Beds	2,401	24	25,593	0	102	1,087	5
6	6	Maintenance	Beds	2,401	24	221,381	58,785	102	9,405	6
7	7	Other	Beds	2,401	24	0	0	102	0	7
8	9	Medical Director	Beds	2,401	24	0	0	102	0	8
9	10	Nursing & Medical Records	Beds	2,401	24	0	0	102	0	9
10	11	Activities	Beds	2,401	24	0	0	102	0	10
11	12	Social Service	Beds	2,401	24	0	0	102	0	11
12	13	Nurse Aide Training	Beds	2,401	24	45,737	39,267	102	1,943	12
13	14	Program Transportation	Beds	2,401	24	0	0	102	0	13
14	15	Other	Beds	2,401	24	0	0	102	0	14
15	17	Administrative	Beds	2,401	24	2,126,096	2,126,096	102	90,321	15
16	18	Directors Fees	Beds	2,401	24	112,849	0	102	4,794	16
17	19	Professional Services	Beds	2,401	24	212,454	0	102	9,026	17
18	20	Fees, Subscription, Promotions	Beds	2,401	24	87,500	0	102	3,717	18
19	21	Clerical & General Office Expens	Beds	2,401	24	4,472,002	4,183,145	102	189,981	19
20	22	Employee Benefits & Payroll Taxe	Beds	2,401	24	584,769	0	102	24,842	20
21	23	Inservice Training & Education	Beds	2,401	24	18,362	0	102	780	21
22	24	Travel and Seminar	Beds	2,401	24	142,902	0	102	6,071	22
23	25	Other Admin. Staff Transportatio	Beds	2,401	24	0	0	102	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,401	24	43,070	0	102	1,830	24
25	TOTALS					$ 8,174,981	$ 6,489,559		$ 347,292	25

Facility Name & ID Number Heritage Manor-Litchfield # 0041525 Report Period Beginning: 1/01/2002 Ending: 2/31/2002

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	27	Other	Beds	2,401	24	$	$	102	$	1
2	30	Depreciation	Beds	2,401	24	210,090		102	8,925	2
3	31	Amortization of Pre-Op & Org	Beds	2,401	24			102		3
4	32	Interest	Beds	2,401	24	5,270		102	224	4
5	33	Real Estate Taxes	Beds	2,401	24			102		5
6	34	Rent-Facility & Grounds	Beds	2,401	24	161,349		102	6,854	6
7	35	Rent-Equipment & Vehicles	Beds	2,401	24	319,142		102	13,558	7
8	36	Other	Beds	2,401	24			102		8
9	38	Medically Nec Transportation	Beds	2,401	24			102		9
10	39	Ancillary Service Centers	Beds	2,401	24			102		10
11	40	Barber and Beauty Shops	Beds	2,401	24			102		11
12	41	Coffee and Gift Shops	Beds	2,401	24			102		12
13	42	Other	Beds	2,401	24			102		13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 695,851	$		$ 29,561	25

Facility Name & ID Number Heritage Manor-Litchfield # 0041525 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	National City		XX	Mortage	$28,143.00	03/01/96	$ 3,409,430	$ 2,700,746	01/15/06	variable	$ 134,279	1
2	National City Loan Amortization		XX	Mortgage							6,540	2
3	Central Office Allocation		XX	Interest Income								3
4	Alpha Community Bank		xx			05/01/01	94,413	75,532	05/01/06	variable	3,776	4
5												5
	Working Capital											
6	Central Office Allocation		xx	Working Capital							17,471	6
7	Central Office Allocation		xx	Working Capital							224	7
8												8
9	**TOTAL Facility Related**				$28,143.00		$ 3,503,843	$ 2,776,278			$ 162,290	9
	B. Non-Facility Related*											
10	Interest Income										(27)	10
11												11
12												12
13												13
14	**TOTAL Non-Facility Related**						$	$			$ (27)	14
15	**TOTALS (line 9+line14)**						$ 3,503,843	$ 2,776,278			$ 162,263	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** _____ **Line #** _____

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Heritage Manor-Litchfield **#** 0041525 **Report Period Beginning:** 1/01/2002 **Ending:** 12/31/2002

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2001 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$	58,782	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	55,894	2
3. Under or (over) accrual (line 2 minus line 1).	$	(2,888)	3
4. Real Estate Tax accrual used for 2002 report. (Detail and explain your calculation of this accrual on the lines below.)	$	58,688	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	55,800	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
	1997	8
	1998	9
	1999	10
	2000	11
	2001	12

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2001	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2001 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2001 real estate tax costs, as well as copies of your real estate tax bills for calendar 2001.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2001 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2002 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2001 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heritage Manor-Litchfield COUNTY MONTGOMERY

FACILITY IDPH LICENSE NUMBER 0041525

CONTACT PERSON REGARDING THIS REPORT Craig Ater

TELEPHONE (309)823-7135 FAX #: ( )

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2001 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2001.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	1600169100	Nursing Home	$ 53,459.00	$ 53,459.00
2.	1600184800	Nursing Home	$ 2,293.00	$ 2,293.00
3.	1600169801		$ 142.00	$ 142.00
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 55,894.00	$ 55,894.00

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2001 tax bills which were listed in Section A to this statement. Be sure to use the 2001 tax bill which is normally paid during 2002.

Facility Name & ID Number Heritage Manor-Litchfield # 0041525 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 33,800 B. General Construction Type: Exterior Brick/Wood Frame _____ Number of Stories _____

C. Does the Operating Entity? [xx] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [xx] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [xx] NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Land			$ 19,316	1
2					2
3	TOTALS			$ 19,316	3

Facility Name & ID Number Heritage Manor-Litchfield # 0041525 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	102				$ 3,364,350	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Symmons Mixing Valve			1997	2,000						9
10	Boiler			1997	5,612						10
11	Dinning Room Roof Repair			1997	2,755						11
12	Roof Repair			1997	3,280						12
13											13
14	Laundry Room Central Air			1996	3,019						14
15	Heritage Manor Sign			1996	2,173						15
16											16
17	Roof			1998	60,674						17
18	Booster Heater			1998	1,717						18
19	Heat/Cool Units			1998	3,433						19
20	Garbage Disposal			1998	730						20
21											21
22											22
23											23
24											24
25											25
26				1999	920						26
27	Recirculating Pump			1999	2,046						27
28	Plumbing repairs/Replacement			1999	10,045						28
29	Carpet			1999	2,335						29
30	Interior Painting--Materials and Labor										30
31	Water Heater										31
32											32
33											33
34	C/O Allocation							8,925	8,925		34
35	Book Depreciation					90,610		90,610		601,574	35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Heritage Manor-Litchfield # 0041525 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Rooftop A/C Unit	2000	$ 3,348	$		$	$	$	37
38	Blacktop Walkway	2000	2,250						38
39	Gazebo	2000	7,675						39
40									40
41	A/C Unit	2001	3,879						41
42	Gazebo	2001	981						42
43									43
44	A/C Unit	2002	1,453						44
45	A/C Unit	2002	3,120						45
46	Disposal	2002	794						46
47	Boiler	2002	1,453						47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 3,490,042	$ 90,610		$ 99,535	$ 8,925	$ 601,574	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heritage Manor-Litchfield # 0041525 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 3,490,042	$ 90,610		$ 99,535	$ 8,925	$ 601,574	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,490,042	$ 90,610		$ 99,535	$ 8,925	$ 601,574	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heritage Manor-Litchfield # 0041525 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 287,452	$ 41,246	$ 41,246	$		$ 244,332	71
72	Current Year Purchases	18,555						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 306,007	$ 41,246	$ 41,246	$		$ 244,332	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 3,815,365	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 131,856	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 140,781	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 8,925	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 845,906	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2003	$
13.	/2004	$
14.	/2005	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO

16. Rental Amount for movable equipment: $ 19,181 Description: pager, computer equipment
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Heritage Manor-Litchfield # 0041525 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? ☐ YES ☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- COMMUNITY COLLEGE ☐
- HOURS PER AIDE ____

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies		1,081		1,081
3	Classroom Wages (a)		2,333		2,333
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$ 3,414	$	$ 3,414
10	SUM OF line 9, col. 1 and 2 (e)	$ 3,414			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10a/3	hrs	$		$ 35,429	$		$ 35,429	1
2	Licensed Speech and Language Development Therapist	10a/3	hrs			20,650			20,650	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a/3	hrs			36,747	111		36,858	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39/3	# of prescrpts				197,902		197,902	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): x-ray	39/3				12,866			12,866	13
14	TOTAL			$		$ 105,692	$ 198,013		$ 303,705	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Heritage Manor-Litchfield **#** 0041525 **Report Period Beginning:** 1/01/2002 **Ending:** 12/31/2002

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/2002 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 31,062	$	1
2	Cash-Patient Deposits	2,204		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	345,590		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	32,688		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	341,423		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 752,967	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	19,316		13
14	Buildings, at Historical Cost	3,490,042		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	306,007		16
17	Accumulated Depreciation (book methods)	(845,906)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Deferred Tax Asset	19,620		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 2,989,079	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,742,046	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 42,944	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	2,204		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	173,862		30
31	Accrued Taxes Payable (excluding real estate taxes)	1,954		31
32	Accrued Real Estate Taxes(Sch.IX-B)	58,688		32
33	Accrued Interest Payable	12,620		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Security Deposits	14,075		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 306,347	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	2,776,278		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 2,776,278	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,082,625	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 659,421	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,742,046	$	48

***(See instructions.)**

Facility Name & ID Number Heritage Manor-Litchfield # 0041525 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 511,906	1
2	Restatements (describe):		2
3	**Audit Adjustment**	7,501	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 519,407	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	140,014	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 140,014	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 659,421	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Heritage Manor-Litchfield # 0041525 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 3,371,685	1
2	Discounts and Allowances for all Levels	(348,269)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,023,416	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	161,210	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 161,210	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop	3,601	12
13	Barber and Beauty Care	15,804	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	8	16
17	Sale of Drugs	194,144	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	16,852	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 230,409	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	27	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 27	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 3,415,062	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	614,987	31
32	Health Care	1,493,781	32
33	General Administration	797,064	33
	B. Capital Expense		
34	Ownership	357,322	34
	C. Ancillary Expense		
35	Special Cost Centers	11,894	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37	Loss from Non-Nursing property		37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,275,048	40
41	**Income before Income Taxes (line 30 minus line 40)****	140,014	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 140,014	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Heritage Manor-Litchfield # 0041525 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,776	1,950	$ 40,141	$ 20.59	1
2	Assistant Director of Nursing	1,797	1,970	27,200	13.81	2
3	Registered Nurses	5,342	5,565	103,818	18.66	3
4	Licensed Practical Nurses	10,125	10,789	187,374	17.37	4
5	Nurse Aides & Orderlies	74,590	80,149	733,728	9.15	5
6	Nurse Aide Trainees	303	303	2,333	7.70	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,817	1,948	21,520	11.05	8
9	Activity Director					9
10	Activity Assistants	3,523	3,924	45,120	11.50	10
11	Social Service Workers	4,667	5,451	59,262	10.87	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	17,213	17,991	139,631	7.76	15
16	Dishwashers					16
17	Maintenance Workers	3,610	3,991	40,941	10.26	17
18	Housekeepers	9,407	10,401	73,674	7.08	18
19	Laundry	5,270	5,601	36,642	6.54	19
20	Administrator	2,080	2,080	57,574	27.68	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,913	6,517	65,252	10.01	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	147,433	158,630	$ 1,634,210 *	$ 10.30	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$ 0		35
36	Medical Director		0		36
37	Medical Records Consultant		714		37
38	Nurse Consultant				38
39	Pharmacist Consultant		2,586		39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant		2,339		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 5,639		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$ 0		50
51	Licensed Practical Nurses		0		51
52	Nurse Aides		0		52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number Heritage Manor-Litchfield # 0041525 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Lori Wheeler	Administrator	0	$ 57,574
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 57,574

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Heritage Enterprises	Management Fees	$ 211,056
		0
		0
		0
Legal Fees (Adjusted to zero)		0
		0
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 211,056

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 43,765
Unemployment Compensation Insurance	14,237
FICA Taxes	125,017
Employee Health Insurance	107,051
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Hepatitis Vaccine	711
Employee Benefits -	10,328
Employee Benefits - central office	24,842
TOTAL (agree to Schedule V, line 22, col.8)	$ 325,951

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 400
Advertising: Employee Recruitment	893
Health Care Worker Background Check	
(Indicate # of checks performed 14)	392
Central Office Allocation	3,717
Promotional Advertising	4,698
Public Relations	5,865
Dues and Subscriptions	7,617
License and Fees	351
Less: Public Relations Expense	(5,865)
Non-allowable advertising	(708)
Yellow page advertising	(4,698)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 12,662

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	2,289
	79
Seminar Expense	3,925
Non Allowable	(10,365)
Central Office Allocation	6,071
Entertainment Expense	( )
(agree to Sch. V,	
TOTAL line 24, col. 8)	$ 1,999

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Heritage Manor-Litchfield # 0041525 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Heritage Manor-Litchfield **#** 0041525 **Report Period Beginning:** 1/01/2002 **Ending:** 12/31/2002

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **no**

(2) Are there any dues to nursing home associations included on the cost report? **yes**
If YES, give association name and amount. **Illinois Healthcare Association**

(3) Did the nursing home make political contributions or payments to a political action organization? **no** If YES, have these costs been properly adjusted out of the cost report? **yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **no** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **yes**
What was the average life used for new equipment added during this period? **7 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **5,000** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **no**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **xx** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **no** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **55,845**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **no** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **no** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **yes** Indicate the amount. $ **3,136**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **no**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **no** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **100**
d. Have vehicle usage logs been maintained? **yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **yes**
g. Does the facility transport residents to and from day training? no
Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **No** If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **yes**
Attach invoices and a summary of services for all architect and appraisal fees.

Account Number			Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3/4 Line #	Sch 5 pg 3/4 Col #	Sch 6 pg 5 Line #	Adjustment Amount				
1009			PETTY CASH	31,062							1,009	1,009 PETTY CA	31,062
1010			CASH IN BANK								1,100	1,100 ACCTS RE	345,590
1040			CASH IN BANK-PAYROLL								1,101	1,101 ALLOW. FOR UNCOLLECTIBLES	
1100			ACCOUNTS RECEIVABLE	345,590							1,110	1,110 ACCTS RECEIV-M/C	
1110			MEDICARE RECEIVABLES								1,125	1,125 ACCTS RECEIV-IPA	
1125			IPA INCOME RECEIVABLE								1,135	1,135 ACCTS RECEIV-IC	
1130			MEDICARE COST REPORT								1,140	1,140 UNAPPLIED CASH RECEIPTS	
1135			ACCOUNTS RECEIVABLE-IC								1,145	1,145 A/R SUSPENSE-REFUNDS	
1140			UNAPPLIED CASH RECEIPTS								1,200	1,200 PREPAID I	32,688
1145			A/R SUSPENSE-REFUNDS								1,220	1,220 OTHER PREPAID EXPENSES	
1190			ACCRUED INTEREST REC								1,300	1,300 DIETARY INVENTORY	
1200			PREPAID INSURANCE	32,688							1,310	1,310 SUPPLIES INVENTORY	
1220			OTHER PREPAID EXPENSES								1,320	1,320 LINEN INVENTORY	
1300			FOOD INVENTORY								1,409	1,409 LAND	19,316
1310			SUPPLIES INVENTORY								1,450	1,450 FURNITUI	306,007
1409			LAND	19,316							1,460		-244,332
1450			FURNITURE & EQUIPMENT	306,007							1,475	1,475 CODE ALE	3,490,042
1460			ACCUM DEPR-FURN & EQUIP	-244,332							1,490	1,490 ACCUM D(	-601,574
1475			BUILDING & IMPROVEMENTS	3,490,042							1,530	1,530 RESIDENT	2,204
1490			ACCUM DEPR-BUILDING	-601,574							1,550	1,550 LOAN FEE	19,620
1530			RESIDENT FUNDS	2,204							1,551	1,551 LOAN FEES ADDED	
1550			LOAN FEES	19,620							1,850	1,850 INTERCON	341,423
1560			REAL ESTATE TAX ESCROW								2,010	2,010 ACCOUNT	-42,944
1575			REIMBURSABLE PURCHASES								2,100	2,095 BONUSES PAYABLE	
1850			INTRACOMPANY	341,423							2,100	2,100 ACCRUED	-85,153
2010			ACCOUNTS PAYABLE	-42,944							2,100	2,100 PR CLEARING-BENEFITS	
2095			BONUSES PAYABLE								2,100	2,100 PR CLEARING-LABOR	
2100			ACCRUED PAYROLL	-85,153							2,110	2,110 ACCRUED	-88,709
2110			ACCRUED VACATION PAY	-88,709							2,120	2,120 U.C. TAXES PAYABLE	
2120			UC TAXES PAYABLE								2,125	2,125 FICA TAXI	-1,954
2125			FICA TAX PAYABLE	-1,954	-1,954						2,130	2,130 FEDERAL W/H TAX PAYABLE	
2130			FIT PAYABLE								2,140	2,140 STATE W/H TAX PAYABLE	
2140			STATE W/H PAYABLE		0						2,152	2,152 WORKERS COMP ACCRUAL	
2145			EARNED INCOME CREDIT								2,225	2,225 EMPLOYEEE INSURANCE REFUND	
2150			UC FED CREDIT REDUCTION								2,230	2,230 PAYROLL SAVINGS	
2230			PAYROLL SAVINGS								2,235	2,240 UNITED FUND	
2235			IRA W/HOLDINGS								2,240	2,246 GROUP INSURANCE - CAFETERIA	
2240			UNITED WAY								2,246	2,250 401K W/H	
2245			GROUP INSURANCE PAYABLE								2,250		
2246			GROUP INSURANCE PAYABLE-CAFETERIA								2,260	2,260 WAGE GARNISHMENT	
2260			WAGE GARNISHMENTS								2,300	2,300 ACCRUED	-12,620
2280			MISC PAYROLL DEDUCTIONS								2,320	2,320 IPA PAYM	-14,075
2300			ACCRUED INTEREST PAYABLE	-12,620							2,350	2,350 REAL EST.	-58,688
2310			SALES TAX PAYABLE								2,385		
2320			IPA PAYMENTS PAYABLE	-14,075							2,400	2,400 CURRENT PORTION OF LT DEBT	
2350			REAL ESTATE TAX PAYABLE	-58,688							2,512	2,512 DUE TO RI	-2,204
2385			ACTIVITY FUND	0							2,600	2,600 LASALLE	-2,700,746
2390			SECURITY DEPOSITS								2,600		
2391			VOLUNTEER FUND								2,625	2,625 LASALLE	-75,532
2393			HEART FUND/BAZAAR								2,625		
2395			DEFERRED INC EMP & MEM								2,695	2,695 CURRENT PORTION OF LT DEBT	
2400			CURRENT PORTION LT DEBT								2,720	2,720 RETAINED	-519,407
2460			INCOME TAXES PAYABLE									net income	-140,014
2512			DUE TO RESIDENTS	-2,204									
2600			MORTGAGE PAYABLE	-2,776,278									
2650			EQUIPMENT LOAN PAYABLE									balance	0
2695			CURRENT PORTION LT DEBT										
2696			DEFERRED INCOME TAXES										
2710			COMMON STOCK										
2720			RETAINED EARNINGS	-519,407									
2970			PROFIT/LOSS FOR PERIOD	-140,014									
3007.1			PATIENT DAYS-PRIVATE	12,632							3,007	3,007 PATIENT I	12,632
3007.2			PATIENT DAYS-IPA	17,443							3,007	3,007 PATIENT I	17,443
3007.3			PATIENT DAYS-MEDICARE	1,735							3,007	3,007 PATIENT I	1,735
3007.4			PATIENT DAYS-CONVERSION								3,007		
3007.5			PATIENT DAYS-LICENSED								3,007		
3007.6			PATIENT DAYS-TOTAL								3,007		
3010		1	BASIC CHARGE-PRIVATE & VA	-1,389,730		0	0	0	0		3,007		
3015		1	PRIVATE ASSESSMENT TAX INCOME			0	0	0	0		3,010	3,010 BASIC CH.	-1,389,730
3020		1	BASIC CHARGE-IPA	-1,326,532		0	0	0	0		3,020	3,020 BASIC CH.	-1,326,532
3030		1	BASIC CHARGE-MEDICARE	-448,666		0	0	0	0		3,030	3,030 BASIC CH.	-448,666
3035		4	DAY CARE/HOME CARE			0	0	0	0		3,040	3,040 LIGHT NU	-11,417
3040		1	LIGHT NURSING CARE	-95,752		0	0	0	0		3,050	3,050 MEDIUM N	-51,891
3050		1	MEDIUM NURSING CARE			0	0	0	0		3,060	3,060 HEAVY NU	-23,879
3060		1	HEAVY NURSING CARE			0	0	0	0		3,061	3,061 SKILLED N	-8,565
3061		1	SKILLED NURSING CARE								3,080	3,080 NURSING	-19,250
3080		1	NURSING SUPPLIES-PRIVATE	-111,389		0	0	0	0		3,081	3,081 NURSING	-65,571
3081		1	NURSING SUPPLIES-IPA			0	0	0	0		3,082	3,082 NURSING	-13,227
3082		1	NURSING SUPPLIES MED PT A			0	0	0	0		3,083	3,083 NURSING	-13,341
3083		1	NURSING SUPPLIES MED PT B								3,100	3,100 DRUGS-MI	-75,395
3100		17	DRUGS	-194,144		0	0	0	0		3,101	3,101 DRUGS-OT	-118,749
3101		17	DRUGS-OTHER								3,110	3,110 PHYSICAL	-9,435
3110		6	PT-PRIVATE	-161,210		0	0	0	0		3,111	3,111 PHYSICAL	-312
3111		6	PT-IPA			0	0	0	0		3,112	3,112 PHYSICAL	-54,160
3112		6	PT-MEDICARE PART A			0	0	0	0		3,113	3,113 PHYSICAL	-14,872
3113		6	PT-MEDICARE PART B			0	0	0	0		3,140	3,140 LABORAT	-1,345
3130		1	PUBLIC AID ASSESSMENT INC								3,150		
3140		19	LABORATORY INCOME			0	0	0	0		3,151	3,151 ST/OT THE	-288
3150		6	SPEECH/OT-PRIVATE			0	0	0	0		3,152	3,152 ST/OT THE	-63,760
3151		6	SPEECH/OT-IPA			0	0	0	0		3,153	3,153 ST/OT THE	-17,038
3152		6	SPEECH/OT-MED PART A			0	0	0	0		3,160		
3153		6	SPEECH/OT MED PART B								3,410	3,410 IPA/OTHER	124,117
3410		2	IPA DISCOUNTS	348,269		0	0	0	0		3,411	3,411 MEDICARI	14,511
3411		2	MEDICAID PART B DISCOUNT			0	0	0	0		3,420	3,420 MEDICARI	207,068
3420		2	MEDICARE DISCOUNTS			0	0	0	0		3,500		
3440		36	ASSESSMENT TAX EXPENSE			42	3	0	0		3,520	3,520 RENT INC	-8
3520		16	RENT INCOME	-8		6	0	6	-8		3,530	3,530 BEAUTY S	-15,804
3530		13	BEAUTY SHOP	-15,804		0	0	0	0		3,560		
3560		12	ACTIVITY FUND INCOME	0		0	0	0	0		3,570	3,570 VENDING	-3,601
3570		12	VENDING INCOME/EXPENSE	-3,601		0	0	0	0		3,590	3,580 PERSONAL	384
3580		12	MANAGEMENT FEES			0	0	0	0		3,595	3,590 EQUIPMEN	-16,226
3590		1	EQUIPMENT RENTAL	384		0	0	0	0		3,600	3,600 MISC INC	-626
3595		21	RESIDENT TRANSPORTATION	-16,226		0	0	0	0		4,110	4,110 G&A WAG	60,633
3600		21	MISC INCOME	-626		0	0	0	0		4,111	4,111 ADMINIST	57,574
4110			GENERAL & ADMINIST WAGES	60,633	65,252	21	1	17	0		4,115	4,115 G&A PTO	4,619
4111			ADMINISTRATOR WAGES	57,574	57,574	17	1	0	0		4,120	4,120 EMPLOYE	8,773
4115			VACATION & SICK - G&A	4,619		21	1	0	0		4,125	4,121 PENSION I	711
4120	4475		EMPLOYEE BENEFITS	9,204	301,109	22	3	0	0		4,130	4,130 EMPLOYE	191
4125			EMPLOYEE HEPETITIS VACCIN	711		22	3	0	0		4,135	4,135 EMPLOYE	933
4130			EMPLOYEE SCHOLORSHIP WA(	191		21	1	0	0		4,250	4,250 OFFICE SU	4,641
4135			EMPLOYEE SCHOLORSHIP COS	933		23	3	0	0		4,255	4,255 POSTAGE	2,929
4220			DIRECTORS FEES			18	3	0	0		4,260	4,260 TELEPHON	18,003
4250	4255		OFFICE SUPPLIES	7,731	7,731	21	2	0	0		4,275	4,275 TRAINING	463
4260			TELEPHONE	18,003	18,003	21	3	0	0		4,276	4,276 INJURY PF	1,779
4275			TRAINING & EMPLOYEE DEVL	463	463	23	3	16	0		4,280	4,280 GENERAL	2,289
4280			GENERAL TRAVEL	2,289	6,293	24	3	16	0		4,281	4,281 MEAL EXI	79
4281			MEAL EXPENSE FOR TRAVEL	79		24	3	19	0		4,285	4,285 EDUCATIC	3,925
4285			EDUCATION & SEMINAR	3,925		24	3	19	-10,365 ***		4,289		
4290			HELP WANTED ADVERTISING	893	76,061	20	3	0	0	-55,845	4,290	4,290 HELP WAN	893
4291			PROMOTIONAL ADVERTISING	4,698		20	3	25	-4,698		4,291	4,291 PROMOTI(	4,698
4292			PUBLIC RELATIONS	5,865		20	3	25	-5,865		4,292	4,292 PUBLIC RI	5,865
4300			LICENSES & FEES	56,596		20	3	17	0		4,300	4,300 LICENSE &	56,596
4310			DUES & SUBSCRIPTIONS	7,617		20	3	17	-708		4,310	4,310 DUES & SU	7,617
4320			CONTRIBUTIONS	0		27	3	20	0		4,320		
4350			PROFESSIONAL FEES	0	211,056	19	3	22	0		4,350		
4355			MEDICAL DIRECTOR	0	0	9	3	0	0		4,355		
4360			UTILIZATION REVIEW	300		10	3	0	0		4,362	4,362 MEDICAL	714
4361			OTHER PHYSICIAN FEES			39	3	0	0		4,363	4,363 PHARMAC	2,586
4362			MEDICAL RECORDS CONSULT	714		10	3	0	0		4,364	4,364 SOCIAL SI	2,339
4363			PHARMACIST FEES	2,586		10	3	0	0		4,370	4,370 TV RENTA	3,530
4364			SOC SERV/ACT CONSULT	2,339	2,339	12	3	0	0		4,383	4,383 BACKGRO	392
4370			TV RENTAL	3,530		35	3	5	-1,977 **		4,390		
4380			INCOME TAXES	0	12,261	27	3	26	0		4,400	4,400 PAYROLL	133,278
4383			BACKGROUND CHECKS	392		20	3	26	0		4,401	4,401 PAYROLL	5,976
4400			PAYROLL TAXES	133,278		22	3	0	0		4,410	4,410 GROUP IN	107,051
4401			PAYROLL TAXES ADMINIST	5,976		22	3	0	0		4,420	4,420 LIABILITY	41,261
4410			GROUP INSURANCE	107,051		22	3	0	0		4,430	4,430 WORKMA	40,358
4420			LIABILITY INSURANCE	41,261	41,261	26	3	0	0		4,435	4,435 W/C-FIRST	1,185
4425			INSURANCE-OWNERS			22	3	21	0		4,436	4,436 DRUG TES	443
4430			WORKMENS COMP INSURANCI	43,765		22	3	0	0		4,450	4,450 CENTRAL	211,056
4450			CENTRAL OFFICE FEES	211,056		19	3	34	-211,056		4,460	4,460 BAD DEBT	12,000
4460			BAD DEBTS	12,000		27	3	24	-12,000		4,461	4,461 BAD DEBT	2,573
4470			LOST ITEMS-RESIDENTS	261		27	3	0			4,470	4,470 LOST ITEM	261
4490			MISCELLANEOUS	0		27	3	0	0		4,475	4,475 UNIFORM	431
4510			REAL ESTATE TAXES	55,800	55,800	33	3	0	0		4,486	4,486 SERVICE (	4,256
4600			LEASED EQUIPMENT	4,070	7,600	35	3	16	0		4,490	4,490 MISC EXP	-839
5110			MAINTENANCE SALARIES	38,223	40,941	6	1	0	0		4,496	4,496 MISC. M.I.	161
5120			MAINTENANCE SICK & VAC	2,718		6	1	0	0		4,510	4,510 REAL EST.	55,800
5130			ELECTRIC	38,548	80,393	5	3	0	0		4,600	4,600 LEASED E	4,070
5131			NATURAL GAS	23,853		5	3	0	0		5,110	5,110 MAINTEN.	38,223
5132			HEATING & DEISEL OIL			5	3	0	0		5,120	5,120 MAINTEN.	2,718
5133			WATER & SEWER	17,992		5	3	0	0		5,130	5,130 ELECTRIC	38,548
5134			TRASH COLLECTION	3,943	22,298	6	3	0	0		5,131	5,131 NATURAL	23,853
5140			PROPERTY PLANT REPLACEM	2,689	24,232	6	2	0	0		5,133	5,133 WATER &	17,992
5160			GENERAL REPAIR & MAINT	21,543		6	2	0	0		5,134	5,134 TRASH CO	3,943
5165			MAINTENANCE CONTRACTS	18,355		6	3	0	0		5,140	5,140 PROP/PLA	2,689
5210			DIETARY WAGES	132,606	139,631	1	1	0	0		5,160	5,160 GENERAL	21,543
5220			DIETARY SICK & VAC	7,025		1	1	0	0		5,165	5,165 MAINTEN.	14,099
5240			SALES TAX			2	3	13	-857		5,210	5,210 DIETARY	132,606
5248			FOOD PURCHASES	154,571	151,435	2	2	0	0		5,220	5,220 DIETARY	7,025
5250			SUPPLIES-DISHWASHING	7,360	15,263	1	2	0	0		5,248	5,248 FOOD PUR	155,410
5260			DIETARY REPLACEMENT	1,753		1	2	0	0		5,250	5,250 SUPPLIES	7,360
5270			KITCHEN SUPPLIES-PAPER	6,150		1	2	0	0		5,260	5,260 REPLACEI	1,753
5295			MEAL CREDIT	-3,136		2	2	0	0		5,270	5,270 KITCHEN	6,150
5310			LAUNDRY WAGES	34,649	36,642	4	1	0	0		5,295	5,295 MEAL INC	-3,136
5340			LAUNDRY SICK & VAC	1,993		4	1	0	0		5,310	5,310 LAUNDRY	34,649
5370			LAUNDRY REPLACEMENT	8,445	16,366	4	2	0	0		5,340	5,340 LAUNDRY	1,993
5380			LAUNDRY REIMBURSEMENT			4	3	0	0		5,370	5,370 REPLACEI	8,445
5390			LAUNDRY SUPPLIES	7,921		4	2	0	0		5,380	5,380 OUTSIDE I	-410
5410			HOUSEKEEPING WAGES	68,497	73,674	3	1	0	0		5,390	5,390 SUPPLIES	8,331
5440			HOUSEKEEPING SICK & VAC	5,177		3	1	0	0		5,410	5,410 HOUSEKE	68,497
5480			HOUSEKEEPING SUPPLIES	7,859	14,112	3	2	0	0		5,440	5,440 HOUSEKE	5,177
5490			HOUSEKEEPING SUPPLIES-PPR	6,253		3	2	0	0		5,480	5,480 SUPPLIES-	7,859
6010			RN WAGES-MEDICARE		1,113,781	10	1	0	0		5,490	5,490 SUPPLIES-	6,253
6020			RN WAGES-NON MEDICARE	95,716		10	1	0	0		6,020	6,020 RN WAGE	95,716
6030			DON WAGES	40,141		10	1	0	0		6,030	6,030 DON WAG	40,141
6035			ADON	27,200		10	1	0	0		6,035	6,035 ADON WA	27,200
6040			RN SICK & VACATION	8,102		10	1	0	0		6,040	6,040 RN PTO &	8,102
6110			LPN WAGES-MEDICARE			10	1	0	0		6,120	6,120 LPN WAGI	175,247
6120			LPN WAGES-NON MEDICARE	175,247		10	1	0	0		6,140	6,140 LPN PTO &	12,127
6130			LPN WAGES OTHER			10	1	0	0		6,220	6,220 AIDES WA	674,439
6140			LPN SICK & VACATION	12,127		10	1	0	0		6,240	6,240 AIDES PTO	59,289
6210			AIDE WAGES-MEDICARE			10	1	0	0		6,245		
6220			AIDE WAGES-NON MEDICARE	674,439		10	1	0	0		6,246		
6230			WARD CLERKS			10	1	0	0		6,247		
6240			AIDE VACATION & SICK	59,289		10	1	0	0		6,250	6,250 NURSE AI	2,333
6245			CONTRACT NURSES-RN	0		10	3	0	0		6,255	6,255 NURSE AI	1,081
6246			CONTRACT NURSES-LPN	0		10	3	0	0		6,260		
6247			CONTRACT NURSES-AIDES	0		10	3	0	0		6,270	6,270 REHAB W.	19,938
6250			NURSE AIDE TRAINING WAGES	2,333	2,333	13	1	0	0		6,275	6,275 REHAB PT	1,582
6255			NURSE AID TRAINING EXP	1,081	1,081	13	2	0	0		6,290	6,290 NURSING	33,599
6260			NURSE AIDE TRAINING REIMB	0		0	0	0	0		6,295	6,295 NURSING	6,583
6270			REHAB WAGES	19,938		10	1	0	0		6,390	6,390 REPLACEI	785
6275			REHAB SICK & VAC	1,582		10	1	0	0		6,490	6,490 OTHER	943
6280			NURSING DEPT EDUCATION			23	3	0	0		7,280	7,280 DRUG PUR	42,661
6290			NURSING SUPPLIES	33,599	40,967	10	2	0	0		7,281	7,281 DRUG PUR	71,502
6295			NURSING SUPPLIES	6,583		10	2	0	0		7,380	7,380 LABORAT	11,144
6390			REPLACEMENT-NURSING	785		10	2	0	0		7,391	7,390 X-RAY SE	451
6490			NURSING OTHER	943	4,543	10	3	0	0		7,393	7,393 OTHER A S	1,271
7280			DRUG PURCHASES	42,661	114,274	39	2	0	83,739 ***		7,510	7,510 ACTIVITIE	41,961
7281			DRUG PURCHASES-OTHER	71,502		39	2				7,540	7,540 ACTIVITIE	3,159
7380			LABORATORY SERVICES	12,866	108,346	39	3	0	0		7,590	7,590 ACTIVITIE	1,735
7410			HOME HEALTH SALARY			39	1	0	0		7,620	7,620 PHYSICAL	44,436
7440			HOME HEALTH SICK & VAC			39	1	0	0		7,660	7,660 P.T. SUPPL	111
7450			HOME HEALTH EXPENSES			39	3	0	0		7,710	7,710 SOCIAL SE	52,830
7510			ACTIVITES WAGES	41,961	45,120	11	1	0	0		7,720	7,720 SOCIAL SE	6,432
7540			ACTIVITIES SICK & VAC	3,159		11	1	0	0		7,730		
7590			ACTIVITIES SUPPLIES	1,735	1,735	11	2	0	0		7,740	7,740 OCCUPAT	40,068
7595			ACTIVITIES FEES	0	0	11	3	0	0		7,750		
7610			PT WAGES			39	1	0	0		7,770	7,770 SPEECH T	10,976
7611			PT SICK & VACATION			39	1	0	0		7,820	7,820 BEAUTICI	11,668
7620			PT FEES	44,436		39	3	0	-7,689 ***		7,890	7,890 BEAUTY S	226
7660			PT SUPPLIES	111		39	2	0	0		7,960		
7710			SOCIAL SERVICE WAGES	52,830	59,262	12	1	0	0		8,120	8,120 INTEREST	138,055
7720			SOCIAL SERVICE SICK & VAC	6,432		12	1	0	0		8,125	8,125 ALLOCAT	17,471
7730			SOCIAL SERVICE EXPENSES	0	0	12	2	0	0		8,130	8,130 DEPRECIA	131,856
7740			OT FEE	40,068		39	3	0	-4,639 ***		8,150	8,150 LOAN FEE	6,540
7750			SOCIAL THERAPIST FEE	0	0	12	3	0	0		9,510	9,510 INTEREST	-27
7770			SPEECH THERAPY FEE	10,976		39	3	0	9,674 ***		9,520		
7800			BEAUTICIAN WAGES		0	40	1	0	0		9,530		
7810			BEAUTICIAN SICK & VAC			40	1	0	0			4,360 UTILIZATI	300
7820			BEAUTICIAN FEES	11,668	11,668	40	3	0	0				
7890			BEAUTY SHOP SUPPLIES	226	226	40	2	0	0				
7910			VOLUNTEER COORDINATOR	0	0	21	1	0	0				
7940			VOL COORD SICK & VAC			21	1	0	0				
7960			VOL COORD SUPPLIES	0		21	2	0	0				
8100			RENT	0	0	34	3	0	0				-140,014
8120			INTEREST EXPENSE	155,526	162,066	32	3	14	-27				
8130			DEPRECIATION	131,856	131,856	30	3	9	0				
8150			LOAN FEE AMORTIZATION	6,540		32	3	0	0	60,773			
9510			INTEREST INCOME	-27		32	0	10	0				
9520			MISC NON-OPERATING INCOM	0		0	0	0	0				
9700			INCOME TAXES			0	0	0	0				
				3,275,021	3,275,048								
					27								
GRAND TOTALS				-140,014					-166,476				
				(NET INCOME)									
				0									

FACILITY NAME:
FACILITY ID: 0

FACILITY UNITS: 89

BALANCE SHEET TOTAL 0
173,113

	G/L	RECAP CENSUS
PP	12,632	11,634
IPA	17,443	17,443
medicare	1,735	1,735
	31,810	30,812

IPA BEDHOLDS	0
PP BEDHOLDS	360
PP CONVERS	638